

Tactical Plan Methodology

Fund Balance With Treasury General Fund



Internal Controls
Defense Finance and Accounting Service
January 25, 2007

FBWT Tactical Plan Methodology



- Initial Phase (May – June 2004)
 - ✓ Appointed knowledgeable leaders
 - ✓ Formulated a work team
 - ✓ Designed business case to achieve auditability (vision of auditability) via evaluation of:
 - Metrics
 - Trend analysis
 - Reporting
 - Risks
 - Processes
 - Past corrective actions to internal/external audit oversight
 - ✓ Initiated development of Tactical Plan to support Strategic Plan



- Tactical Plan Organization (Five Phases)
 - ✓ **Discovery and Correction ***
 - ✓ **Validation ***
 - ✓ **Assertion ***
 - ✓ Assessment
 - ✓ Audit

- Within each phase ...
 - ✓ Listed tasks/subtasks
 - ✓ Scheduled tasks (established start and finish dates)
 - ✓ Assigned resources to execute tasks
 - ✓ Established a baseline plan to compare with later versions
 - ✓ Tracked and reported on progress of tasks



- Discovery and Correction Phase (June – August 2004)
 - ✓ Incorporated Tasks to 'Design a Work Breakdown Structure for Major FBWT Components'
 - Flowcharted the major FBWT components (example)
 - Designed work packages and folders
 - Developed content requirements
 - Assigned resources to each work package
 - Created milestones
 - Developed briefing and approval process



- Discovery and Correction Phase (August – December 2004)
 - ✓ Incorporated Tasks to 'Develop Other Management Documents'
 - Executive Summary
 - Process Analysis Document (PAD)
 - Scope and Planning Documents
 - Management Risk Assessment and Reports
 - Audit Summaries
 - Army Requirements



- Discovery and Correction Phase (August – December 2004)
 - ✓ Incorporated tasks to 'Develop OUSD Deliverables' which consists of 18 requirements to include in Assertion Package Organization
 - ✓ Documentation (1-7)
 - Process Cycle Memos and Flow Charts
 - GL Transaction Detail/Support
 - Evidential Matter (Audit Evidence)
 - Validation Summary
 - Status of FIP Corrective Actions
 - Summary of Corrective Actions Taken
 - Organization Charts/Contact Lists
 - FISCAM and SAS 70/88 Audit Information/Results (8-9)
 - Documentation required for systems that did not undergo a FISCAM/SAS 70/88 audit (10-18)



- Validation Phase (December 2003 – December 2004)
 - ✓ Developed strategy for validation
 - ✓ Communicated with management
 - ✓ Communicated with audit community
 - ✓ Determined what was ready for audit and when
 - ✓ Scheduled audit engagements
 - ✓ Tracked progress
 - ✓ Made corrective actions during field-work to avoid assertions from being stopped as a result of negative audit results
 - ✓ Assessed the materiality of any audit results to the assertion effort

FBWT Tactical Plan Methodology



- Assertion Phase (September 2004 – June 2008)
 - ✓ DFAS (September – December 2004)
 - Developed FBWT Assertion Package
 - Assert to the OASA(FM&C)
 - **Revise FBWT Assertion Package (May 2008)**
 - ✓ OASA(FM&C)
 - Review Assertion Documentation (December 2004)
 - **Review revised FBWT Assertion Package (May – June 2008)**
 - **Assert to the DoD OIG (June 2008)**



Questions ?